

**Ken and Linda Lay**  
**Balance Sheet Comparison**  
**March 31, 2001**

	ENE	\$	68.5000	\$	58.1000	
	CPQ	\$	20.2000	\$	18.2000	
	<u>2/28/01</u>			<u>3/31/01</u>		<u>Variance</u>
Current Assets	11,831,066			13,142,195		1,311,129 Add'l monies in brokerage accts due to stock opt exercises-result of mkt conditions, Inc. A/R Inv. Ptr.
Marketable Investments						
Com & Pref Stocks	167,503,316			144,684,122		(22,819,194)
Executive Stock Options	136,758,048			99,198,785		(37,559,263) 55,000 ENE stock opt exec under plan
Bonds	907,551			921,145		13,594
Mutual Funds	6,969,297			6,250,103		(719,194)
Partnerships (Family)*	29,565,131			23,769,506		(5,795,625)
Long Term Investments	53,112,675			53,419,961		307,286 SRE Properties, Haines Aparts, J.T. FAM, Sr. Invest., Capicor 11
Retirement/Deferred Assets	58,542,436			51,382,905		(7,159,531)
Personal Non Earning Assets	3,669,177			3,562,821		(106,356) Cars written down to approximate blue book value
Current Liabilities	(77,943,507)			(78,026,057)		(82,550)
Long Term Liabilities	(114,584,123)			(91,022,183)		23,561,940 Decrease in Def. Tax Liability due to mkt & stock option exe both under plan & gifted (45,000)
Business Liabilities	(296,291)			(309,302)		(13,011)
<b>NET WORTH</b>	<u>\$ 276,034,776</u>			<u>\$ 226,974,001</u>		<u>(49,060,775)</u>

\* Value based on FMV of partnership assets. No discount for partnership interest is shown.

NOTE: Net Worth of \$226,974,001 does not reflect 1,523,300 unvested Enron stock options and 151,948 restricted shares of Enron Corp. Based on a FMV of \$58.10/share as of 3/31/01, these options are valued at \$23,317,805 and the restricted shares are valued at \$8,828,179 totaling \$32,145,984. The total value less deferred tax liability of 40% would add approximately \$19,287,590 to the bottom line.

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**CONTINGENT LIABILITIES:**

Ken and Linda have guaranteed a mortgage in the amount of \$900,000 maturing on January 1, 2014 with an interest rate of 6.88% at Bank of America for their daughter, Robyn Vermeil. This loan is collateralized by property appraised at \$965,000 as of December 9, 1998.

Ken has guaranteed three secured notes in the amounts of \$250,000 and \$275,000 maturing on October 23, 2001 and a construction loan in the amount of \$1,230,000 maturing on January 17, 2003 for his sister, Sharon Lay. These loans all have an interest rate of 30-Day LIBOR + 1.5% and are collateralized by residential real estate. He has also guaranteed an unsecured note in the amount of \$50,000 for Sharon Lay Productions, Inc. which matures 2/21/02.

Linda has guaranteed a note secured by a 2000 Toyota Avalon in the amount of \$26,949 and a note secured by a 2001 Toyota in the amount of \$19,381.

Linda has guaranteed a note in the amount of \$130,000 maturing November 28, 2005 with an interest rate of 8.15% for Randy Gray. This loan is secured by residential real estate in Galveston.

The outstanding commitments for various investments total \$ 19,973,385.

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List of Outstanding Commitments  
As of March 31, 2001

PERSONAL	Total Commitment	Total Invested	Outstanding Commitment
Capricorn Investors II LP	500,000	500,000	-
Capricorn Investors III LP	750,000	402,811	347,189
Carson Private European Fund	1,625,000	1,137,500	487,500
Chase Cap Ptrs Private Eq Fund	5,000,000	1,806,313	3,193,687
Corporate Opportunities Funds	750,000	375,000	375,000
Environmental Opportunities Fund	500,000	475,000	25,000
Environmental Opportunities II Fund	400,000	168,000	232,000
Genesis Park LP	500,000		500,000
Lazard Technology Partners II LP	1,000,000	327,162	672,838
Murphree Venture Partners V, LP	500,000	100,000	400,000
SRE Properties Partnership No. 1, L.P.	2,500,000	1,084,912	1,415,088
Sterling Group Partners I, L.P.	2,500,000		2,500,000
Vanguard VII LP	3,000,000	600,000	2,400,000
Westbridge Ventures, L.P.	1,000,000	249,917	750,083
<b>SUBTOTAL</b>	<b>\$ 20,525,000</b>	<b>\$ 7,226,615</b>	<b>\$ 13,298,385</b>

List of Scheduled Commitments:

Houston NFL Holdings	11,675,000	5,000,000	6,675,000
(Offset by Credit Facility at Bank of Am)			
<b>TOTAL</b>	<b>\$ 32,200,000</b>	<b>\$ 12,226,615</b>	<b>\$ 19,973,385</b>

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Kenneth L. & Linda P. Lay  
BALANCE SHEET ANALYSIS  
As of: March 31, 2001

	<u>Balance</u>
<u>ASSETS</u>	
CURRENT ASSETS	
Cash on Hand:	
CASH ON HAND/SK	76.08
CASH ON HAND/PSTOKES	439.57
CASH ON HAND/MSTURGIS	455.76
CASH ON HAND/LEONA	381.63
CASH ON HAND/PRAKER	219.33
CASH ON HAND/BVLILT	27.76
Total Cash on Hand:	<u>1,600.13</u>
Checking Accounts:	
BANK OF AMERICA 0707	15,127.53
BANK OF AMER/LPL PROP	6,443.98
BANK OF AMER/STOKES	4,528.20
CHASE BANK CHECKING	821.80
VECTRA BANK	2,709.83
UNITY 109-900	2,231.25
Total Checking Accounts:	<u>31,862.59</u>
Money Market Accounts:	
WASHINGTON DC ACCT	90,000.00
Total Money Market Accounts:	<u>90,000.00</u>
Brokerage Accounts:	
CHARLES SCH-CAPROCK/SCH-CR	80,307.07
GOLDMAN SACHS/GS-61	59,023.47
GOLDMAN SACHS/GS-42	187,639.15
MORGAN STANLEY MMA/MS-36	216,952.70
PAINE WEBBER MMA/PW-22	1,120,916.58
PAINE WEBBER CYPRESS/PW-43	11,080.71
PAINE WEBBER HB/PW-65	45,731.51
PAINE WEBBER EGA/PW-11	131,275.84
PAINE WEBBER TCW CE/PW-71	18,560.68
PAINE WEBBER TCW MC/PW-72	33,456.82
Total Brokerage Accounts:	<u>1,904,944.53</u>
Savings Accounts:	
ENRON CREDIT UNION/KLL	45.45
Total Savings Accounts:	<u>45.45</u>
Treasury Bills:	
SAVINGS BONDS	600.00
Total Treasury Bills:	<u>600.00</u>

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Short-term Receivables:		
ACCT RECV-KLL & LPL INVEST	2,535,000.00	* Pay day
ACCT RECV-TDH	500,000.00	
ACCT RECV-TDH (LOOSCAN)	1,000,000.00	
ACCT RECV-MKL	150,000.00	
ACCT RECV-MKL (OVERBROOK)	1,309,400.00	
ACCT RECV-RENT DEP (#1000)	2,102.08	
ACCT RECV-RENT DEP (#811)	1,058.33	
ACCT RECV-S. HOBBS	75,000.00	
ACCT RECV-D. HOBBS	75,000.00	
ACCT RECV-RRH	20,000.00	
ACCT RECV-RRH(DEL MONTE)	1,535,786.52	
ACCT RECV-RRH (DICKY)	135,000.00	
ACCT RECV-BJONES	104,305.10	
ACCT RECV-RV	94,610.12	
ACCT RECV-ELV(FL)	580,000.00	
ACCT RECV-ELV(TX)	790,242.27	
ACCT RECV-G KINNEAR	625,000.00	
ACCT RECV-JANE TRAN	25,000.00	
ACCT RECV-E MCELROY	2,150.00	
ACCT RECV-RANDY GRAY	3,800.00	
ACCT RECV-S. ADARO	6,900.00	
ACCT RECV-A. PHILLIPS	37,000.00	
ACCT RECV-JIM EMERSON	18,000.00	
ACCT RECV-P TERRAZAS	14,000.00	
ACCT RECV-T. ZILBERFARB	15,000.00	
Total Short-term Receivables:	<u>9,654,354.42</u>	
Notes Receivable:		
FAM PTRNS ANNUITY-2/KLL	730,081.17	
FAM PTRNS ANNUITY-2/LPL	728,707.10	
Total Notes Receivable:	<u>1,458,788.27</u>	
TOTAL CURRENT ASSETS	<u>13,142,195.39</u>	

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Balance

MARKETABLE INVESTMENTS

Enron Corp.	\$ 107,704,037.00
Common Stock	9,235,424.00
Fayez Sarofim Mgmt.-Com	2,900,147.41
Sanders Morris Mundy-Com	264,151.18
Cypress Asset Mgmt.-Com.	3,055,176.69
Goldman Sachs-Com	1,922,873.87
Goldman Sachs-Internet	570,630.83
Caprock Capital Advisors	595,954.81
Harris Bretall	209,589.55
PaineWebber Core Hold.	3,647,656.84
TCW Core Equity	558,504.15
TCW Mid Cap Equity	1,289,672.23
Morgan Stanley & Co.	841,051.70
Eagle Global	1,069,582.00
Privately-Held Stock	10,819,668.28

Vested Exec Stock Options:

CPQ ESO 4-97 5000SH (98)	10,850.00
CPQ ESO 4-97 25000SH (99)	54,250.00
CPQ ESO 4-97 4370SH	44,486.60
CPQ ESO 4-98 2,424 SHS	9,114.24
CPQ ESO 4-99 2,953 SHS	18,751.55
ENE ESO 2-94 15,492 SHS	640,594.20
ENE ESO 12-95 203,140 SHS	7,930,585.60
ENE ESO 12-96 118,620 SHS	4,334,374.80
ENE ESO 1-97 113,090 SHS	4,054,276.50

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	Balance
ENE ESO 1-97 1,275,000 SHS	46,422,750.00
ENE ESO 1-98 127,184 SHS	4,838,079.36
ENE ESO 12-98 442,988 SHS	13,099,155.16
ENE ESO 12-99 650,000 SHS	13,591,500.00
ENE ESO 1-00 384,617 SHS	4,150,017.43
Total Vested Exec Stock Options:	99,198,785.44
Treasury Bonds:	
US TREAS 0% 11-27/SCH-CR	49,500.00
Total Treasury Bonds:	49,500.00
Corporate Bond-Convertible:	
LAKEWOOD SPORT CONV/SMH-JT	52,250.00
LAKEWOOD SPORT-1/SMH-JT	52,250.00
LAKEWOOD SPRT CONV2/SMH-JT	30,041.00
EARTHCARE CO DEB/SMH-JT	100,000.00
EARTHCARE CO 1534SH/SMH-JT	1,534.00
EARTHCARE CO 2531SH/SMH-JT	2,531.00
EARTHCARE CO 2594SH/SMH-JT	2,594.00
EARTHCARE CO 2688SH/SMH-JT	2,688.00
EARTHCARE CO 2756SH/SMH-JT	2,756.00
EARTHCARE CO 1SH/SMH-JT	1.00
EVELOCITY CORP NOTE NO. 1	150,000.00
EVELOCITY CORP NOTE NO. 2	150,000.00
FLASHFIND CORPORATION	250,000.00
FLASHFIND CORP NOTE 3/01	75,000.00
Total Corporate Bond-Convertible:	871,645.00
Mutual Funds:	
GS 1999 EXCH FND/GS	5,204,263.52
TCW SELECT EQUITIES FUND	623,578.97
TCW AGRESSIVE GRWTH/NB	374,760.00
TCW AGRESS GRWTH LT	47,501.05
Total Mutual Funds:	6,250,103.54
Partnerships-other:	
KLL & LPL INVESTMENT PTRNS	22,473,286.00
KLL & LPL FAMILY PTRNS	1,296,220.00
Total Partnerships-other:	23,769,506.00
TOTAL MARKETABLE INVESTMENTS	274,823,660.52
LONG-TERM INVESTMENTS	
Residence:	
REAL ESTATE/HUNTINGDON	10,105,973.71

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Total Residence:	<u>Balance</u> 10,105,973.71 ✓
Real Estate Other Homes:	
REAL ESTATE/ASPEN	2,868,193.52
REAL ESTATE/ASPEN2	5,624,064.33
REAL ESTATE/ASPEN3	6,251,793.78
PIRATES' COVE LOTS	299,742.66
REAL ESTATE/B-3431	447,544.79
REAL ESTATE/B-3429	695,917.34
REAL ESTATE/B-3433	859,357.60
REAL ESTATE/REBA	492,639.61
REAL ESTATE/CREEKSTONE LOT	1,705,419.25
REAL ESTATE/WESTGATE	284,873.38
REAL ESTATE/2514 AVALON	283,421.38
Total Real Estate Other Homes:	<u>19,812,967.64</u> ✓
Real Estate Active Rental:	
REAL ESTATE/1741SR	147,309.00
REAL ESTATE/1852MAR	104,044.97
REAL ESTATE/1856MAR	173,048.67
REAL ESTATE/1918SR	243,875.17
REAL ESTATE/KINGS	190,000.00
REAL ESTATE/VIKING	60,000.00
REAL ESTATE/MEXICO MO	240,026.00
REAL ESTATE/2403 AVALON	944,179.00
Total Real Estate Active Rental:	<u>2,102,482.81</u> ✓
Real Estate Passive:	
BLLENHEIM APARTS, LTD.	225,000.00
COLORADO OASIS LTD.	223,448.00
CREEKSTONE SOUTH RICE PTRS	291,800.00
CREEKSTONE WALNUT LP	750,000.00
DYMAXION APARTMENTS, LTD	22,422.00
HAINES APARTMENTS, LTD.	100,000.00
JESTER APTS PARTNERS,LP	470,413.00
J.T.FAM.SR. INVEST., LTD.	492,988.00
LAKE CHARLES APTS., LTD.	240,000.00
MILAND INVESTMENTS LLC	878,370.60
NOLANA, LTD.	186,000.00
SRE PROPERTIES PTR NO. 1	1,084,912.33
TRAILSIDE APTS, LTD.	500,000.00
W.E. TRADE INVESTMENTS LTD	266,527.00
W.A.REHAUSENLOT INV LTD	117,302.00
Total Real Estate Passive:	<u>5,849,182.93</u> ✓



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	<u>Balance</u>	
Farming Interests:		
11 ACRES ILLINOIS	4,500.00	
Total Farming Interests:	<u>4,500.00</u>	
Other Investments:		
BROADWING, LLC	100,000.00	
CAPRICORN INVESTORS II LP	618,540.00	
CAPRICORN INVESTORS III	404,163.00	
CARSON PRIV CAP EUROPE LP	1,113,318.00	
CHASE CAP PTRS PRV FUND	1,881,665.29	
CORPORATE OPPT FUND/SMH-JT	339,000.00	-
CHAMPION L.L.C/SMH-JT	96,812.00	-
CON-EQUIP LLC/SMH-JT	100,000.00	
CON-EQUIP II LLC/SMH-JT	43,600.00	
ENVIR OPP 500,000SH/SMH-JT	242,500.00	
ENVIRON OPP FUND II/SMH-JT	76,400.00	
HOUSTON NFL HOLDINGS 2.5%	5,000,000.00	
INDX LLC/SMH-JT	10,928.57	-
KESTREL VENTURES, LLC	42,441.59	
LAZARD TECH PTRS II LP	327,162.00	
LOMBARDI LLC/SMH-JT	40,832.50	-
MURPHREE VENTURE PTRS LP	100,000.00	
MV PTRNS-CYBER DIALOGUE	346,500.00	
MV PARTNERS	250,000.00	
SANDERS OPPORT FUND/SMH-JT	884,999.50	
TACONIC CAPITAL PTRS LP	2,676,074.00	
TCW WESTBRIDGE VENTURES	249,917.00	
VANGUARD VII LP	600,000.00	
Total Other Investments:	<u>15,544,853.45</u>	
TOTAL LONG-TERM INVESTMENTS	<u>53,419,960.54</u>	
RETIREMENT/DEFERRED ASSETS		
IRA:		
PAINE WEBBER-IRA/KLL-PW	42,403.45	
Total IRA:	<u>42,403.45</u>	✓
IRA/Spouse:		
PAINE WEBBER-IRA/LPL-PW	42,434.40	
Total IRA/Spouse:	<u>42,434.40</u>	✓
Retirement Plan:		
ENRON-RETIREMENT	4,220,212.93	
ENRON SAVINGS RO/PW401K	4,741,947.70	

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ENRON SAV RO MMA/PW401K	63,514.56	
KEOGH MMA/PW-18	2,292.21	
KEOGH MUNDER TECH/PW-18	151,032.35	
ENRON SAVINGS 401(K)	1,074,399.73	
ENRON ESOP	7,049.85	-
FID GROWTH CO 401(K)/KLL	17,930.00	
FID OTC 401(K)/KLL	9,428.99	
FID OVERSEAS 401(K)/KLL	20,740.00	
FID MAGELLAN 401(K)/KLL	52,391.91	
MANULIFE ANN KLL/PW-R	2,791,827.85	
MANULIFE ANN LPL/PW-R	2,499,209.81	
Total Retirement Plan:	15,651,977.89	✓
Deferred Compensat'n Plan:		
HNG PLAN-85	83,604.00	
ENRON DEFERRED COMP-85	3,737,057.12	
ENRON DEFERRED COMP-94	1,151,343.00	
ENRON PHANTOM STOCK DEF	29,290,028.99	
ELI LILLY DEFERRED COMP	1,373,279.27	
TCW DEFERRED COMP	10,776.82	
Total Deferred Compensat'n Plan:	35,646,089.20	✓
TOTAL RETIREMENT/DEFERRED ASSETS	51,382,904.94	✓

PERSONAL/NON-EARNING ASSET

Automobile(s):

90 JEEP WRANGLER	5,700.00
92 4WD JEEP CHEROKEE	7,400.00
93 MERCEDES 600SL	40,000.00
95 LT SUBURBAN CHEVY	13,000.00
96 RANGE ROVER	30,000.00
99 MERCEDES ML430	39,000.00
97 SUBURBAN CHEVY	15,000.00
00 MERCEDES S500V	75,000.00
00 MERCEDES ML55	73,348.19
00 MERCEDES G500 LWB	149,176.18
00 YELLOW JEEP WRANGLER	20,400.00
00 SILVER JEEP WRANGLER	20,400.00
00 RED JEEP WRANGLER	20,400.00
01 GMC DENALI	47,272.40
01 GMC YUKON	1,000.00
01 GRAND CHEROKEE	37,801.28
Total Automobile(s):	594,898.05

Home Furnishings:

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	<u>Balance</u>
HOME FURNISHINGS/HUNT	2,101,387.62
HOME FURNISHINGS/ASPEN	138,984.11
HOME FURNISHINGS/B-3431	163,984.20
HOME FURNISHINGS/B-3429	80,833.15
HOME FURNISHINGS/B-3433	101,410.86
HOME FURNISHINGS/ASPEN2	236,641.69
HOME FURNISHINGS/ASPEN3	553.86
Total Home Furnishings:	<u>2,823,795.49</u>
Other Vehicles & Equip:	
BW 21' OUTRAGE BOAT	49,327.00
DUFFY 18'-I	19,098.00
DUFFY 18'-II	19,098.00
HURRICANE 19'	22,695.14
SPIRIT CANOE	406.43
SUPER SPORT BOAT 1997	33,502.74
Total Other Vehicles & Equip:	<u>144,127.31</u>
TOTAL PERSONAL/NON-EARNING ASSET	<u>3,562,820.85</u>
TOTAL ASSETS	<u>396,331,542.24</u>

LIABILITIES

CURRENT LIABILITIES

Notes Payable:

CHASE BANK LOC	10,200,000.00
COMPASS BANK LOC	3,489,871.12
ENRON CORP. LOAN	1,100,000.00
BANK OF AMER \$40M NON	19,994,391.70
PAINE WEBBER-LOC/PW-42	27,037,407.75
ACCT PAYABLE (ST)-ENRON	567,556.27
Total Notes Payable:	<u>62,389,226.84</u>

Security Deposits:

SEC DEPOSIT/Z-1918SR	850.20
SEC DEPOSIT/Z-1856MAR	125.00
SEC DEPOSIT/Z-MCDUF	400.00
Total Security Deposits:	<u>1,375.20</u>

Margin Acct Liability:

PAINE WEBBER MARGIN/PW-44	1,642,437.89
PAINE WEBBER MARGIN/PW-33	13,993,016.79
Total Margin Acct Liability:	<u>15,635,454.68</u>
TOTAL CURRENT LIABILITIES	<u>78,026,056.72</u>

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	<u>Balance</u>
LONG-TERM LIABILITIES	
Home Mortgage:	
BANK OF AMER/HUNTINGDON	4,358,364.67
BANK OF AMER/HUNT #2 LIEN	489,394.96
BANK OF AMER/HUNT #3 LIEN	490,548.50
Total Home Mortgage:	<u>5,338,308.13</u>
Other Real Estate Mtge:	
BANK OF AMER/ASPEN	1,504,245.99
CITICORP MORTGAGE/B-3431	185,894.34
BANK OF AMER/B-3429	239,033.37
BANK OF AMER/B-3433	524,364.80
BANK OF AMER/REBA	318,426.83
BANK OF AMER/2514 AVALON	225,000.00
BANK OF AM/ASPEN2	4,271,384.15
BANK OF AM/ASPEN3	5,503,568.99
BANK OF AMER/2403 AVALON	839,872.36
Total Other Real Estate Mtge:	<u>13,611,790.83</u>
Investment Liabilities:	
BANK OF AMER/CREEKSTONE	1,200,000.00
BANK OF AMER/GALV LOTS	93,498.49
BANK OF AMER/WESTGATE LOT	191,250.00
BK OF AM/CREDIT FACILITY	5,000,000.00
Total Investment Liabilities:	<u>6,484,748.49</u>
Deferred Tax Liabilities:	
DEF TAX LIAB-STK OPT ONLY	65,587,335.20
Total Deferred Tax Liabilities:	<u>65,587,335.20</u>
TOTAL LONG-TERM LIABILITIES	<u>91,022,182.65</u>
BUSINESS LIABILITIES	
Employer Taxes/Bus:	
MEDIC WITHHELD-EE (TX)	62,615.53
SOC SEC WITHHELD-EE (TX)	6,137.04
MEDIC WITHHELD-LPL EE(TX)	8,332.10
SOC SEC WITHHELD-LPL (EE)	852.48
FIT WITHHELD-EE (TX)	137,153.44
FIT WITHHELD-LPL EE(TX)	15,746.00
SIT WITHHELD-EE (HH-CO)	528.00
Total Employer Taxes/Bus:	<u>231,364.59</u>
Accrued FICA Tax/Business:	
MEDIC PAYABLE-ER (TX)	62,615.53

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SOC SEC PAYABLE-ER (TX)	6,136.93
MEDIC PAYABLE-LPL ER(TX)	8,332.10
SOC SEC PAYABLE-LPL ER(TX)	852.48
Total Accrued FICA Tax/Business:	<u>77,937.04</u>
TOTAL BUSINESS LIABILITIES	<u>309,301.63</u>
TOTAL LIABILITIES	<u>169,357,541.00</u>

NET WORTH

TOTAL NET WORTH	226,974,001.24
TOTAL LIABILITIES AND NET WORTH	<u>396,331,542.24</u>